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**SAFETY NET FOR ABUSED PERSONS, INC.**

**INDEPENDENT AUDITOR'S REPORT**

**DECEMBER 31, 1995**

under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9-4-96

# *Pat Baham Dought*

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## INDEPENDENT AUDITOR'S REPORT

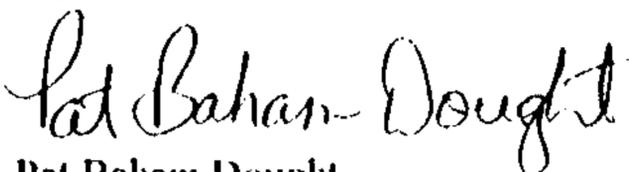
June 26, 1996

Board of Directors  
Safety Net for Abused Persons, Inc.  
New Iberia, LA

I have audited the statement of financial position of Safety Net for Abused Person, Inc. (SNAP) as of December 31, 1995, and the related statements of activities, functional expenses; and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133 "Auditing of Institutions of Higher Education and Other Nonprofit Institutions". Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Safety Net for Abused Persons, Inc. as of December 31, 1995 and the results of its activities and its cash flows for the year then ended in conformity with generally accepted accounting principles. In accordance with Government Auditing Standards, I have also issued a report dated June 26, 1996 on my consideration of SNAP's internal control structure and a report dated June 26, 1996 on its compliance with laws and regulations.



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**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

June 26, 1996

Board of Directors  
Safety Net for Abused Persons, Inc.  
New Iberia, LA

I have audited the financial statements of Safety Net for Abused Persons, Inc. (SNAP) as of and for the year ended December 31, 1995, and have issued my report thereon dated June 26, 1996.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Safety Net for Abused Persons, Inc. (SNAP) is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of Safety Net for Abused Persons, Inc. (SNAP) for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation,

and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data in a manner that is consistent with the assertions of management in the financial statements.

#### **INADEQUATE SEGREGATION OF DUTIES**

An inadequate segregation of duties exists with respect to cash transactions that result in inadequate control; over cash receipts and disbursements.

Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived.

#### **DOCUMENT CONTROL**

The book containing the minutes of the board of directors was misplaced and personnel were unable to locate it.

The minutes of the board of directors meetings should be adequately safeguarded with limited access. Any inspection of the documents should be performed on sight or copies prepared for removal.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level. The risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

Board of Directors  
Safety Net for Abused Persons, Inc.  
Page 3

This report is intended for the information of the board of directors and management. However, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in cursive script that reads "Pat Baham Dought".

Pat Baham Dought  
A Professional Accounting Corporation

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## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE REQUIRED BY OMB CIRCULAR A-133**

June 26, 1995

Board of Directors  
Safety Net for Abused Persons, Inc.  
New Iberia, LA

I have audited the financial statements of Safety Net for Abused Persons, Inc. (SNAP) as of and for the year ended December 31, 1995, and have issued my report thereon date June 26, 1996.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of SNAP for the year ended December 31, 1995, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal awards programs. I have addressed policies and procedures relevant to my audit of the financial statements in a separate report dated June 26, 1996.

The management of SNAP is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal awards programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities,

or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash	Payroll and related liabilities
Support, revenue, and receivables	Property and equipment
Expenditures for goods and services and accounts payable	Debt
	Governmental financial assistance programs

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1995, SNAP had no major programs and expended 100 percent of its total federal awards under the following nonmajor programs: Department of Health and Human Services, Family Violence Program; Department of Justice, Assistance for Victims of Domestic Violence; Federal Emergency Management Agency, and the Emergency Shelter Grants Program.

I performed test of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the organization's ability to administer federal awards programs in accordance with applicable laws and regulations.

**INADEQUATE SEGREGATION OF DUTIES**

An inadequate segregation of duties exists with respect to cash transactions that result in inadequate control over cash receipts and disbursements.

Due to the limited number of personnel, an adequate segregation of duties may not be achievable and the cost of correcting the weakness would exceed the benefits derived.

**DOCUMENT CONTROL**

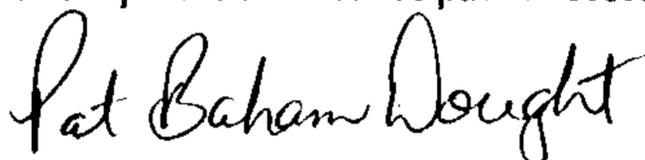
The book containing the minutes of the board of directors meetings was misplaced and personnel was unable to locate it.

The minutes of the board of directors meetings should be adequately safeguarded with limited access. Any inspection of the documents should be done on sight or copies prepared for removal.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal awards program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe that none of the reportable conditions described above is a material weakness.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record, and its distribution is not limited.



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

June 26, 1996

Board of Directors  
Safety Net for Abused Persons, Inc.  
New Iberia, LA

I have audited the financial statements of Safety Net for Abused Persons, Inc. (SNAP) as of and for the year ended December 31, 1995 and have issued by report thereon dated June 26, 1996.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of OMB Circular A-133. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to SNAP is the responsibility of SNAP's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of SNAP's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record, and its distribution is not limited.



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE**  
**WITH THE GENERAL REQUIREMENTS APPLICABLE**  
**TO FEDERAL ASSISTANCE PROGRAMS**

June 26, 1996

Board of Directors  
Safety Net for Abused Persons, Inc.  
New Iberia, LA

I have audited the financial statements of Safety Net for Abused Persons, Inc. (SNAP) as of and for the year ended December 31, 1995, and have issued my report thereon date June 26, 1996.

I have applied procedures to test SNAP's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995: Political activity, civil rights, cash management, federal financial reports, allowable costs, cost principles, Drugfree Workplace Act, and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Audits of Educational Institutions and Other Nonprofit Institutions". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on SNAP's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that SNAP had not complied, in all material respects, with those requirements.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record, and its distribution is not limited.

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**INDEPENDENT AUDITOR'S REPORT ON**  
**COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO**  
**NONMAJOR PROGRAM TRANSACTIONS**

June 26, 1996

Board of Directors  
Safety Net for Abused Persons, Inc.  
New Iberia, LA

I have audited the financial statements of Safety Net for Abused Persons, Inc. (SNAP) as of and for the year ended December 31, 1995, and have issued my report thereon date June 26, 1996.

In connection with my audit of the financial statements of SNAP, and with my consideration of the Organization's control structure used to administer federal awards, as required by Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions," I selected certain transactions applicable to certain nonmajor programs for the year ended December 31, 1995. As required by Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and matching that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Organization's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that SNAP had not complied, in all material respects, with those requirements.

This report is intended for the information of the board of directors and management. However, this report is a matter of public record, and its distribution is not limited.

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Pat Baham Dought

A Professional Accounting Corporation

**SAFETY NET FOR ABUSED PERSONS, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 1995**

**ASSETS**

**CURRENT ASSETS**

CASH ON HAND-BINGO	\$ 1,250
CASH IN BANK-OPERATIONS	302
CASH IN BANK-SPECIAL	239
CASH IN BANK-BINGO	2,288
GRANTS RECEIVABLE	24,486
INVENTORY	<u>1,788</u>

TOTAL CURRENT ASSETS 30,353

**NONCURRENT ASSETS**

LAND	10,000
BUILDINGS	151,191
FURNITURE & FIXTURES	9,929
MACHINERY & EQUIPMENT	20,200
ACCUMULATED DEPRECIATION	<u>(32,421)</u>

TOTAL NONCURRENT ASSETS 158,899

**OTHER ASSETS**

SECURITY DEPOSITS	<u>349</u>
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TOTAL ASSETS \$189,601

SEE NOTES TO FINANCIAL STATEMENTS

**SAFETY NET FOR ABUSED PERSONS, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 1995**

**LIABILITIES & NET ASSETS**

**CURRENT LIABILITIES**

ACCOUNTS PAYABLE	\$ 6,748
FICA & FIT PAYABLE	6,330
STATE INCOME TAX WITHHELD	781
UNEMP. TAXES PAYABLE	493
UNITED WAY PAYABLE	37
CURRENT PORTION-L/T DEBT	<u>2,721</u>

TOTAL CURRENT LIABILITIES 17,110

**LONG-TERM LIABILITIES**

MORTGAGE PAYABLE	51,575
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**NET ASSETS**

UNRESTRICTED	105,600
TEMPORARILY RESTRICTED	<u>15,316</u>

TOTAL NET ASSETS 120,916

TOTAL LIABILITIES AND NET ASSETS \$189,601

SEE NOTES TO FINANCIAL STATEMENTS

**SAFETY NET FOR ABUSED PERSONS, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 1995**

<b>CHANGES IN UNRESTRICTED NET ASSETS</b>	
GENERAL DONATIONS	\$ 11,820
BINGO	218,978
GRANTS AND ALLOCATIONS	
PARISH GOVERNMENT	7,500
CITY OF NEW IBERIA	4,500
COURT FINES	3,768
CVA	18,704
OFFICE OF WOMEN'S SERVICES	93,682
IOLTA	22,348
FEMA	13,200
ESGP	11,602
OTHER	1,029
UNITED WAY	14,500
INTEREST INCOME	<u>518</u>
TOTAL UNRESTRICTED REVENUE	422,149
NET ASSETS RELESED FROM RESTRICTIONS	<u>7,461</u>
TOTAL UNRESTRICTED REVENUE & SUPPORT	429,610
 EXPENSES	
PROGRAM SERVICES	165,278
MANAGEMENT AND GENERAL	48,362
BINGO	<u>182,930</u>
TOTAL EXPENSES	<u>396,570</u>
INCREASE IN UNRESTRICTED ASSETS	<u>33,040</u>
 CHANGES IN TEMPORARILY RESTRICTED ASSETS	
RENOVATIONS GRANT-ESGP	15,316
NET ASSETS RELEASED FROM RESTRICTIONS	<u>(7,461)</u>
INCREASE IN TEMPORARILY RESTRICTED ASSETS	<u>7,855</u>
INCREASE IN NET ASSETS	40,895
NET ASSETS, BEGINNING OF YEAR	<u>80,021</u>
NET ASSETS, END OF YEAR	<u>\$120,916</u>

SEE NOTES TO FINANCIAL STATEMENTS

**SAFETY NET FOR ABUSED PERSONS, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 1995**

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
CASH RECEIVED FROM:	
DONATIONS AND FUND RAISERS	\$ 11,820
BINGO	218,978
GRANTS AND ALLOCATIONS	184,239
INTEREST INCOME	<u>518</u>
TOTAL CASH RECEIVED FROM OPERATIONS	415,555
CASH PAID TO SUPPLIERS AND EMPLOYEES	<u>384,093</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	31,462
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
PURCHASE OF EQUIPMENT	(10,867)
BUILDING RENOVATIONS	(43,604)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>	
PRINCIPAL PAYMENTS ON DEBT	<u>(3,368)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	\$(26,377)
CASH AND CASH EQUIVALENTS-JANUARY 1, 1995	<u>30,456</u>
CASH AND CASH EQUIVALENTS-DECEMBER 31, 1995	<u>\$ 4,079</u>

SEE NOTES TO FINACIAL STATEMENTS

**SAFETY NET FOR ABUSED PERSONS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. NATURE OF ACTIVITIES**

Safety Net for Abused Persons, Inc. (SNAP), is a non-profit organization that provides services to victims of domestic violence. Among these services are: a 24-hour crisis line, shelter for victims and children; and support, advocacy, and counseling for victims and children of domestic violence.

**2. SUPPORT AND EXPENSES**

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose of restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activity as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

**3. INCOME TAXES**

The Organization is tax-exempt under Code Section 501(c)(3) of the Internal Revenue Code.

**4. PROPERTY AND EQUIPMENT**

Property and equipment are reported at cost. Depreciation is computed based on the estimated useful lives of the assets using the straight-line method. The estimated useful lives of the principal classes of assets are as follows:

Building & improvements	27
Furniture & fixtures	7
Office equipment	5

**SAFETY NET FOR ABUSED PERSONS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

**5. STATEMENT OF CASH FLOWS**

For purposes of the statement of cash flows, the organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

**6. FUNCTIONAL EXPENSES**

Expenses are charges to each program based on direct expenditures incurred. Any program expenditures not directly chargeable are allocated to programs based on units of service.

**NOTE B - MORTGAGE PAYABLE**

Mortgage payable consists of a bank financed note with interest at 9%, payable monthly with principal and interest of \$624.

Maturities of long-term debt for each of the next following years are:

December 31	Amount
1996	2,721
1997	2,976
1998	3,255
1999	3,561
2000	3,895

**NOTE C - DONATED SERVICES AND MATERIALS**

A substantial number of volunteers donate significant amounts of their time in the organization's program services. No amounts have been recorded in the financial statements for donated services or donated materials because they are not of a specialized nature.

**NOTE D - TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets consist of that portion of the building renovations provided by the ESGP grant and are available for future years.

**SAFETY NET FOR ABUSED PERSONS, INC.**  
**STATEMENT OF CASH FLOWS**  
**SUPPORTING SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 1995**

RECONCILIATION OF NET ASSETS TO NET CASH  
PROVIDED BY OPERATING ACTIVITIES:

INCREASE IN NET ASSETS	\$ 40,895
ADJUSTMENTS:	
DEPRECIATION	9,017
INCREASE IN GRANTS RECEIVABLE	(17,247)
DECREASE IN INVENTORY & PREPAID EXPENSES	201
INCREASE IN ACCOUNT AND PAYROLL	
TAXES PAYABLE	3,259
DECREASE IN DEFERRED INCOME	<u>(4,663)</u>
NET CASH FLOWS PROVIDED BY OPERATING ACTIVITIES	<u>\$ 31,462</u>

SEE NOTES TO FINANCIAL STATEMENTS

**SAFETY NET FOR ABUSED PERSONS, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 1995**

	VICTIM SUPPORT & SHELTER	MANAGEMENT & GENERAL	BINGO
ADVERTISING	\$ ---	\$ 75	\$ 3,281
CHILDREN'S SUMMER PROGRAM	1,001	---	---
CONTRIBUTIONS	---	---	43,524
DEPRECIATION	9,017	---	---
DUES & SUBSCRIPTIONS	---	701	---
DVAM	1,736	---	---
FOOD & SUPPLIES	7,148	---	---
FUNDRAISING EXPENSE	---	470	---
INSURANCE	7,159	948	---
INTEREST EXPENSE	4,118	---	---
LEGAL & ACCOUNTING	---	4,350	---
LICENSES & FEES	65	50	---
OFFICE SUPPLY & EXPENSE	---	6,291	52
OTHER VICTIM ASSISTANCE	663	---	---
PAYROLL TAXES	9,075	1,992	1,278
PENALTIES	---	798	---
POSTAGE	---	1,408	---
PRINTING	---	179	---
PRIZES-BINGO	---	---	75,795
RENT	---	---	24,624
REPAIRS AND MAINTENANCE	7,197	---	---
SALARIES	106,874	23,295	15,661
SUPPLIES-BINGO	---	---	18,715
TELEPHONE	6,475	719	---
TRAVEL & CONFERENCES	---	6,559	---
UTILITIES	4,750	527	---
TOTALS	<u>\$165,278</u>	<u>\$48,362</u>	<u>\$182,930</u>

SEE NOTES TO FINANCIAL STATEMENTS

**OTHER SUPPLEMENTARY INFORMATION**

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**INDEPENDENT AUDITOR'S REPORT ON**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

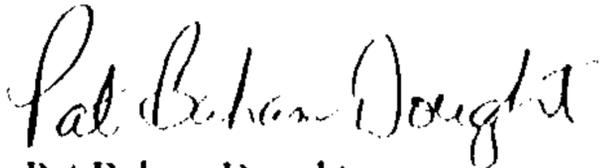
June 26, 1996

Board of Directors  
Safety Net for Abused Persons, Inc.  
New Iberia, LA 70560

I have audited the financial statements of Safety Net for Abused Persons, Inc. (SNAP) for the year ended December 31, 1995 and have issued my report thereon dated June 26, 1996. These financial statements are the responsibility of the organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the basic financial statements of SNAP taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.



Pat Baham Dought

A Professional Accounting Corporation

**SAFETY NET FOR ABUSED PERSONS, INC.  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1995**

<b>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE</b>	<b>CFDA NUMBER</b>	<b>EXPENDITURES</b>
DEPT. OF HEALTH AND HUMAN SERVICES PASSED THROUGH LOUISIANA OFFICE OF WOMEN'S SERVICES: FAMILY VIOLENCE PROGRAM	93.671	13,596
DEPT. OF JUSTICE PASSED THROUGH LOUISIANA COMMISSION ON LAW ENFORCEMENT	16.575	18,704
FEDERAL EMERGENCY MANAGEMENT AGENCY	12.571	13,200
EMERGENCY SHELTER GRANTS PROGRAM PASSED THROUGH LOUISIANA DEPT OF SOCIAL SERVICES AND THE CITY OF NEW IBERIA	10.550	26,918